DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration Rockville, MD 20857

NDA 21-342/S-003

Alara Pharmaceuticals, Inc. Attention: Mayra Garcia Senior Regulatory Affairs Associate P.O. Box 7439 Caguas, Puerto Rico 00726

Dear Ms. Garcia:

Please refer to your supplemental new drug application dated March 31, 2003, received April 2, 2003, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Levo-T (levothyroxine sodium tablets, USP).

We acknowledge receipt of your submissions dated April 9, May 29, and November 19, 2003.

This supplemental new drug application proposes to demonstrate bioequivalence between Levo-T and Levoxyl in order to obtain an AB rating.

We have determined your Levo-T (levothyroxine sodium tablets, USP) 25, 50, 75, 88, 100, 112, 125, 137, 150, 175, 200, and 300 mcg tablets to be bioequivalent and therapeutically equivalent to the listed drug Levoxyl (levothyroxine sodium tablets, USP) 25, 50, 75, 88, 100, 112, 125, 137, 150, 175, 200, and 300 mcg tablets.

Our review concludes that the data establish bioequivalence between these products, and this supplement is approved. However, your supplement requested an "AB" rating for interchangeability between Levo-T and Levoxyl. That decision will be made by the Office of Generic Drugs, and any change in the rating of this product will be listed in the next monthly supplement to the "Approved Drug Products with Therapeutic Equivalence Evaluations" list (the "Orange Book") published by the Agency.

In addition, submit three copies of the introductory promotional materials that you propose to use for this product. Submit all proposed materials in draft or mock-up form, not final print. Send one copy to the Division of Metabolic and Endocrine Drug Products and two copies of both the promotional materials and the package insert directly to:

Division of Drug Marketing, Advertising, and Communications, HFD-42 Food and Drug Administration 5600 Fishers Lane Rockville, MD 20857

NDA 21-342/S-003 Page 2

If you issue a letter communicating important information about this drug product (i.e., a "Dear Health Care Professional" letter), we request that you submit a copy of the letter to this NDA and a copy to the following address:

MEDWATCH, HFD-410 FDA 5600 Fishers Lane Rockville, MD 20857

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, call Oluchi Elekwachi, Pharm.D., M.P.H., Regulatory Project Manager, at (301) 827-6381.

Sincerely,

{See appended electronic signature page}

David G. Orloff, M.D.
Director
Division of Metabolic and Endocrine Drug Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

David Orloff 6/23/04 04:23:20 PM